

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

| BALANCE SHEET ACCOUNTS | | | GOVERNMENTAL FUNDS | | | | | | | | |
|--|--|-------------------------|---------------------------|----------------|----------------------|----------------------|---------------------|--------------------|--------------|--------------|-----------------------------|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND | | Normal or Usual Balance | SPECIAL REVENUE FUNDS | | | | | | | | |
| | | | Traffic Education Fund 18 | Non Op Fund 19 | Lease Rental Fund 20 | Comp Absence Fund 21 | Metal Mines Fund 24 | Impact Aid Fund 26 | Tech Fund 28 | Flex Fund 29 | Permanent Endowment Fund 45 |
| ASSETS AND OTHER DEBITS | | | | | | | | | | | |
| 101 | Cash | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 103 | Petty Cash | Debit | | | | | | | | | |
| 104 | Change Cash | Debit | | | | | | | | | |
| 105 | Cash with Fiscal Agents | Debit | | | | | | | | | Yes |
| 110 | Investment Accounts Outside County Treasurer | Debit | | | | | | | | | |
| 111 | Investments | Debit | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | Yes |
| 112 | Increases and Decreases in Fair Value of Investments | | | | | | | | | | |
| 113 | Unamortized Discounts on Investments | Credit | | | | | | | | | |
| 114 | Interest Receivable on Investments | Debit | Yes | Yes | Yes | Yes | Yes | | Yes | Yes | Yes |
| 115 | Accrued Interest on Investments Purchased | Debit | | | | | | | | | |
| 120 | Taxes Receivable – Real Property | Debit | | Yes | | | | | Yes | Yes | Yes |
| 129 | Allowance for Uncollectible Taxes – Real Property | Credit | | Yes | | | | | Yes | Yes | Yes |
| 130 | Taxes Receivable – Personal/Mobile Homes | Debit | | Yes | | | | | Yes | Yes | Yes |
| 139 | Allowance for Uncollectible Taxes – Personal | Credit | | Yes | | | | | Yes | Yes | Yes |
| 140 | Taxes Receivable – Other Taxes | Debit | | Yes | | | | | Yes | Yes | Yes |
| 149 | Allowance for Uncollectible Taxes – Other Taxes | Credit | | Yes | | | | | Yes | Yes | Yes |
| 150 | Taxes Receivable – Protested Taxes | Debit | | Yes | | | | | Yes | Yes | Yes |
| 159 | Allowance for Uncollectible Taxes – Protested | Credit | | Yes | | | | | Yes | Yes | Yes |
| 160 | Interfund/Loan Receivable from Other Funds | Debit | | | | | | | | | |
| 170 | Due from Other Funds | Debit | | | | | | | | | |
| 180 | Due from Other Governments | Debit | | | | | | | | | |
| 190 | Accounts Receivable | Debit | Yes | | Yes | | | | | | |
| 199 | Allowance for Uncollectible Accounts Receivable | Credit | Yes | | Yes | | | | | | |
| 210 | Bond Proceeds Receivable | Debit | | | | | | | | | |
| 220 | Inventories for Consumption – Materials and Supplies | Debit | | | | | | | | | |
| 230 | Inventories for Resale | Debit | | | | | | | | | |
| 240 | Prepaid Expenses | Debit | | | | | | | | | |
| 250 | Deposits | Debit | | | | | | | | | |
| BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE | | | | | | | | | | | |
| 401 | Estimated Revenues (Budgeted Funds) | Debit | | Yes | | | | Yes | Yes | | Yes |
| 402 | Revenues/Other Sources | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 490 | Non-Budgeted Revenues–GAAP Purposes (e.g., leases) | Credit | | Yes | | | | Yes | Yes | | Yes |

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| BALANCE SHEET ACCOUNTS | | | GOVERNMENTAL FUNDS | | | | | | | | |
|--|---|-------------------------|---------------------------|----------------|----------------------|----------------------|---------------------|--------------------|--------------|--------------|-----------------------------|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND | | Normal or Usual Balance | SPECIAL REVENUE FUNDS | | | | | | | | |
| | | | Traffic Education Fund 18 | Non Op Fund 19 | Lease Rental Fund 20 | Comp Absence Fund 21 | Metal Mines Fund 24 | Impact Aid Fund 26 | Tech Fund 28 | Flex Fund 29 | Permanent Endowment Fund 45 |
| LIABILITIES, DEFERRED REVENUES & FUND EQUITY | | | | | | | | | | | |
| 601 | Interfund/Loan Payable to Other Funds | Credit | | | | | | | | | |
| 606 | Due to Other Funds | Credit | | | | | | | | | |
| 611 | Due to Other Governments | Credit | | Yes | | | | | | | |
| 620 | Warrants Payable (closed to 101 cash) See Account 623 | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 621 | Accounts Payable | Credit | Yes | Yes | Yes | | Yes | Yes | Yes | Yes | Yes |
| 622 | Judgments Payable – Current Portion Only | Credit | | | | | | | | | |
| 623 | Registered Warrants Payable | Credit | No | Yes | No | | No | No | No | | No |
| 630 | Contracts Payable – Current Portion Only | Credit | Yes | | | | | Yes | Yes | | Yes |
| 640 | Matured Bonds Payable | Credit | | | | | | | | | Yes |
| 650 | Notes or Loans Payable – Current Portion Only | Credit | | | | | | Yes | Yes | | Yes |
| 655 | Matured Interest Payable | Credit | | | | | | | | | |
| 656 | Accrued Interest Payable – Current Portion Only | Credit | Yes | | | | | | | | |
| 660 | Accrued Operating Expenses Payable | Credit | Yes | Yes | Yes | | | Yes | | | |
| 661 | Accrued Salaries and Benefits | Credit | Yes | Yes | Yes | Yes | | Yes | | | |
| 670 | Payroll Deductions and Withholdings | Credit | Yes | Yes | Yes | Yes | | Yes | | | |
| 680 | Deferred Revenues | Credit | | Yes | | | | | Yes | Yes | Yes |
| 690 | Deposits Payable | Credit | | | Yes | | | | | | |
| BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE | | | | | | | | | | | |
| 801 | Appropriation (budgeted funds) | Credit | | Yes | | | | | Yes | Yes | Yes |
| 802 | Expenditures/Other Uses | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 803 | Encumbrances (budgeted funds) | Debit | | Optional | | | | | | | |
| 890 | Non-Budgeted Expenditures – GAAP Purposes (e.g.,leases) | Debit | | | | | | | | | |
| FUND EQUITY | | | | | | | | | | | |
| 951 | Reserve for Inventories | Credit | | | | | | | | | |
| 953 | Reserve for Encumbrances | Credit | | Optional | | | | | | | |
| 961 | Reserve for Operations (see definitions) | Credit | | | | | | | | | Yes |
| 970 | Unreserved Fund Balance | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 980 | Assets Held in Trust | Credit | | | | | | | | Yes | |

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| BALANCE SHEET ACCOUNTS | | | GOVT TYPE FUNDS | | PROPRIETARY TYPE FUNDS | | | | | | | | |
|--|---|-------------------------|--------------------|--------------------------|------------------------|-------------------------|-------------------------|-------------------------|--------------------|----------------------------|--------------------------|-------------------------|------------------|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND | | Normal or Usual Balance | CAPITAL PROJ FUNDS | | ENTERPRISE FUNDS | | | INTERNAL SERVICE FUNDS | | | | | |
| | | | Building Fund 60 | Building Reserve Fund 61 | Day Care Fund 70 | Industrial Arts Fund 71 | Misc Enterprise Fund 72 | Data Processing Fund 73 | Purchasing Fund 74 | Central Transport-Ation 75 | Internal Service Fund 77 | Self Ins Health Fund 78 | Self Ins Liab 79 |
| ASSETS AND OTHER DEBITS | | | | | | | | | | | | | |
| 101 | Cash | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 103 | Petty Cash | Debit | | | | | | | | | | | |
| 104 | Change Cash | Debit | | | Yes | | | | | | | | |
| 105 | Cash with Fiscal Agents | Debit | | | | | | | | | Yes | Yes | |
| 110 | Investment Accounts Outside County Treasurer | Debit | | | | | | | | | | | |
| 111 | Investments | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 112 | Increases and Decreases in Fair Value of Investments | | | | | | | | | | | | |
| 113 | Unamortized Discounts on Investments | Credit | | | | | | | | | | | |
| 114 | Interest Receivable on Investments | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 115 | Accrued Interest on Investments Purchased | Debit | | | | | | | | | Yes | Yes | |
| 120 | Taxes Receivable – Real Property | Debit | | Yes | | | | | | | | | |
| 129 | Allowance for Uncollectible Taxes – Real Property | Credit | | Yes | | | | | | | | | |
| 130 | Taxes Receivable – Personal/Mobile Homes | Debit | | Yes | | | | | | | | | |
| 139 | Allowance for Uncollectible Taxes – Personal | Credit | | Yes | | | | | | | | | |
| 140 | Taxes Receivable – Other Taxes | Debit | | Yes | | | | | | | | | |
| 149 | Allowance for Uncollectible Taxes – Other Taxes | Credit | | Yes | | | | | | | | | |
| 150 | Taxes Receivable – Protested Taxes | Debit | | Yes | | | | | | | | | |
| 159 | Allowance for Uncollectible Taxes – Protested | Credit | | Yes | | | | | | | | | |
| 160 | Interfund/Loan Receivable from Other Funds | Debit | | | | | | | | | | | |
| 170 | Due from Other Funds | Debit | | | | | Yes | Yes | Yes | Yes | | | |
| 180 | Due from Other Governments | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 190 | Accounts Receivable | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 199 | Allowance for Uncollectible Accounts Receivable | Credit | | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 210 | Bond Proceeds Receivable | Debit | Yes | | | | | | | | | | |
| 220 | Inventories for Consumption – Materials and Supplies | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 230 | Inventories for Resale | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 240 | Prepaid Expenses | Debit | | | | | | | | | | | |
| 250 | Deposits | Debit | | | | | | | | | | | |
| FIXED ASSETS | | | | | | | | | | | | | |
| 311 | Land | Debit | | | | | | | | | | | |
| 321 | Land Improvements | Debit | | | | | | | | | | | |
| 322 | Allowance for Depreciation of Land Improvements | Credit | | | | | | | | | | | |
| 331 | Buildings and Building Improvements | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 332 | Allowance for Depreciation of Bldgs & Bldg Improvements | Credit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 341 | Machinery and Equipment | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 342 | Allowance for Depreciation of Machinery and Equipment | Credit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 351 | Construction in Progress (closed to 321 & 331 above) | Debit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |

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| BALANCE SHEET ACCOUNTS | | GOVT TYPE FUNDS | | PROPRIETARY TYPE FUNDS | | | | | | | | |
|---|-------------------------|--------------------|--------------------------|------------------------|-------------------------|-------------------------|-------------------------|--------------------|----------------------------|--------------------------|-------------------------|------------------|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND | Normal or Usual Balance | CAPITAL PROJ FUNDS | | ENTERPRISE FUNDS | | | INTERNAL SERVICE FUNDS | | | | | |
| | | Building Fund 60 | Building Reserve Fund 61 | Day Care Fund 70 | Industrial Arts Fund 71 | Misc Enterprise Fund 72 | Data Processing Fund 73 | Purchasing Fund 74 | Central Transport-Ation 75 | Internal Service Fund 77 | Self Ins Health Fund 78 | Self Ins Liab 79 |
| BUDGETING/NOMINAL ACCOUNTS–CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS | | | | | | | | | | | | |
| 401 Estimated Revenues (Budgeted Funds) | Debit | | Yes | | | | | | | | | |
| 402 Revenues/Other Sources | Credit | | | | | | | | | | | |
| 490 Non-Budgeted Revenues–GAAP Purposes (e.g., leases) | Credit | | | | | | | | | | | |
| LIABILITIES, DEFERRED REVENUES & FUND EQUITY | | | | | | | | | | | | |
| 601 Interfund/Loan Payable to Other Funds | Credit | | | | | | | | | | | |
| 606 Due to Other Funds | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 611 Due to Other Governments | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 620 Warrants Payable (closed to 101 cash) See Account 623 | Credit | No | Yes | No | No | No | No | No | No | No | No | No |
| 621 Accounts Payable | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 623 Registered Warrants Payable | Credit | Yes | Yes | | | | | | | | | |
| 630 Contracts Payable – Current Portion Only | Credit | Yes | Yes | | | | | | | | | |
| 631 Construction Contracts Payable - Retained Percentage | Credit | Yes | Yes | | | | | | | | | |
| 632 Construction Contracts – Other Payable | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 650 Notes and Loans Payable – Current Portion Only | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 656 Accrued Interest Payable – Current Portion Only | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 660 Accrued Operating Expenses Payable | Credit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 661 Accrued Salaries and Benefits | Credit | Yes | Yes | | | | | | | | | |
| 670 Payroll Deductions and Withholdings | Credit | Yes | Yes | | | | | Yes | | | | |
| 680 Deferred Revenues | Credit | | Yes | | | | | | | | | |
| 690 Deposits Payable | Credit | | | | | | | | | | | |
| LONG-TERM LIABILITIES | | | | | | | | | | | | |
| 720 Notes Payable | Credit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 730 Lease Obligations | Credit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| 740 Contracts Payable | Credit | | | Yes | Yes | Yes | Yes | Yes | Yes | | | |
| BUDGETING/NOMINAL ACCOUNTS–CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS | | | | | | | | | | | | |
| 801 Appropriation (budgeted funds) | Credit | | Yes | | | | | | | | | |
| 802 Expenditures | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 890 Non-Budgeted Expenditures – GAAP Purposes (e.g., leases) | Debit | | | | | | | | | | | |
| FUND EQUITY | | | | | | | | | | | | |
| 921 Invested in Capital Assets, Net of Related Debt | Credit | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 930 Restricted Net Assets | Credit | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 940 Unrestricted Net Assets | Credit | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 961 Reserve for Operations (see definitions) | Credit | No | No | No | No | No | No | No | No | No | No | No |
| 970 Unreserved Fund Balance | Credit | Yes | Yes | No | No | No | No | No | No | No | No | No |

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| BALANCE SHEET ACCOUNTS | | | FIDUCIARY TYPE FUNDS | | | | | | | | |
|--|-------------------------|--------------------|-------------------------------|--|------------------------------|-----------------|----------------|----------------------------------|-------------------------------------|------------------|-------------------|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND | Normal or Usual Balance | TRUST FUNDS | | | | AGENCY FUNDS | | | | | |
| | | Endow-ment Fund 81 | Interlocal Agree-ment Fund 82 | Student Extracurr-icular Activities 84 | Miscell-aneous Trust Fund 85 | Payroll Fund 86 | Claims Fund 87 | Invest-ment Earnings Clearing 88 | Retirement /COBRA Insurance Fund 89 | Agency A-E 90-94 | Cafeteria Fund 95 |
| ASSETS AND OTHER DEBITS | | | | | | | | | | | |
| 101 Cash | Debit | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 110 Investment Accounts Outside County Treasurer | Debit | | | | | | | | | | |
| 111 Investments | Debit | Yes | Yes | | | No | No | No | No | | Yes |
| 112 Increases/Decreases in Fair Value of Investments | | | | | | | | | | | |
| 113 Unamortized Discounts on Investments | Credit | | | | | | | | | | |
| 114 Interest Receivable on Investments | Debit | Yes | Yes | | | | | | | | |
| 115 Accrued Interest on Investments Purchased | Debit | | | | | | | | | | |
| 160 Interfund/Loan Receivable from Other Funds | Debit | | | | | | | | | | |
| 170 Due from Other Funds | Debit | | | | | | | | | | |
| 180 Due from Other Governments | Debit | | | | | | | | | | |
| 190 Accounts Receivable | Debit | | | | | | | | | | |
| 199 Allowance for Uncollectible Accounts Receivable | Credit | | | | | | | | | | |
| 240 Prepaid Expenses | Debit | | | | | | | | | | |
| 250 Deposits | Debit | | | | | | | | | | |
| NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE | | | | | | | | | | | |
| 402 Revenues/Other Sources | Credit | Yes | Yes | | Yes | | | | | | |
| LIABILITIES, DEFERRED REVENUES & FUND EQUITY | | | | | | | | | | | |
| 601 Interfund/Loan Payable to Other Funds | Credit | | | | | Yes | Yes | | | | |
| 606 Due to Other Funds | Credit | | | | | Yes | Yes | Yes | Yes | Yes | Yes |
| 611 Due to Other Governments | Credit | | | | | Yes | Yes | | | | |
| 620 Warrants Payable (closed to 101 Cash) | Credit | Yes | Yes | | Yes | Yes | Yes | Yes | No | No | No |
| 621 Accounts Payable | Credit | | Yes | Yes | | | | | Yes | Yes | Yes |
| 630 Contracts Payable – Current Portion Only | Credit | | | | | | | | | | |
| 650 Notes & Loans Payable – Current Portion Only | Credit | | | | | | | | | | |
| 656 Accrued Interest Payable - Current Portion Only | Credit | | | | | | | | | | |
| 660 Accrued Operating Expenses Payable | Credit | | | | | | | | | | |
| 661 Accrued Salaries and Benefits | Credit | | | | | | | | | | |
| 670 Payroll Deductions and Withholdings | Credit | | | | | Yes | | | | | |
| 680 Deferred Revenues | Credit | | | | | No | | | | | |
| 690 Deposits Payable | Credit | | | | | | | | | | |

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| BALANCE SHEET ACCOUNTS | | FIDUCIARY TYPE FUNDS | | | | | | | | | |
|---|-------------------------|----------------------|------------------------------|---------------------------------------|-----------------------------|-----------------|----------------|---------------------------------|-------------------------------------|------------------|-------------------|
| YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND | Normal or Usual Balance | TRUST FUNDS | | | | AGENCY FUNDS | | | | | |
| | | Endowment Fund 81 | Interlocal Agreement Fund 82 | Student Extracurricular Activities 84 | Miscellaneous Trust Fund 85 | Payroll Fund 86 | Claims Fund 87 | Investment Earnings Clearing 88 | Retirement /COBRA Insurance Fund 89 | Agency A-E 90-94 | Cafeteria Fund 95 |
| NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE 802 Expenditures/Other Uses | Debit | Yes | Yes | Yes | Yes | No* | No* | No* | No* | No* | No* |
| FUND EQUITY 970 Unreserved Fund Balance 980 Assets Held in Trust | Credit Credit | Yes | Yes | Yes | Yes | No* | No* | No* | No* | No* | No* |
| *Revenue and expenditure accounts may be used in Agency Funds but are never reported. Revenues and expenditures normally equal. Differences are reported as a receivable or payable. Agency funds have no fund balance. | | | | | | | | | | | |